



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CHETEK MUNICIPAL WATER UTILITY

Principal Office: 220 STOUT STREET
P.O. BOX 194
CHETEK, WI 54728-0194

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CHETEK MUNICIPAL WATER UTILITY**Utility Address:** 220 STOUT STREET

P.O. BOX 194

CHETEK, WI 54728-0194

When was utility organized? 1/1/1904**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: K. R. HOFSTEDE**Title:** CLERK-TREASURER**Office Address:**

220 STOUT STREET

P.O. BOX 194

CHETEK, WI 54728-0194

Telephone: (715) 924 - 4838**Fax Number:** (715) 924 - 2855**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR STEPHEN C. OTTO CPA**Title:** FIELD AUDITOR**Office Address:** TRACEY & THOLE, S.C., C.P.A.'S

502 SECOND STREET

HUDSON, WI 54016

Telephone: (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MR STEPHEN C. OTTO CPA**Title:** FIELD AUDITOR**Office Address:** TRACEY & THOLE, S.C., C.P.A.'S

502 SECOND STREET

HUDSON, WI 54016

Telephone: (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:****Date of most recent audit report:** 3/2/1998**Period covered by most recent audit:** 1/1/97 through 12/31/97

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR MERLYN FOLZ**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

220 STOUT STREET

P.O. BOX 194

CHETEK, WI 54728-0194

Telephone: (715) 924 - 4838**Fax Number:** (715) 924 - 2855**E-mail Address:**

Name of utility commission/committee: CHETEK CITY COUNCIL

Names of members of utility commission/committee:

WAYNE EHRHARD, COUNCIL MEMBER

DONALD JANOTA, COUNCIL MEMBER

DEBORAH KUTRIEB, COUNCIL MEMBER

SHIRLEY WEBB, MAYOR

DAVID ZIARNIK, COUNCIL MEMBER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name: NOT APPLICABLE-NO CONTRACTED SERVICES FOR OPERATIONS

Contact Person:**Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	101,907	98,363	1
Operating Expenses:			
Operation and Maintenance Expense (401)	90,044	87,627	2
Depreciation Expense (403)	21,569	15,753	3
Amortization Expense (404)	0	0	4
Taxes (408)	26,159	26,029	5
Total Operating Expenses	137,772	129,409	
Net Operating Income	(35,865)	(31,046)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(35,865)	(31,046)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	14,421	16,427	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	14,421	16,427	
Total Income	(21,444)	(14,619)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(21,444)	(14,619)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)		0	14
Amortization of Premium on Debt--Cr. (429)		0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)		0	18
Total Interest Charges	0	0	
Net Income	(21,444)	(14,619)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	477,580	492,199	19
Balance Transferred from Income (433)	(21,444)	(14,619)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	456,136	477,580	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON CASH AND INVESTMENTS	14,421	4
Total (Acct. 419):	14,421	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	101,907	0	0	0	101,907	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	101,907	0	0	0	101,907	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,440,060	1,266,276	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	266,948	243,848	2
Net Utility Plant	1,173,112	1,022,428	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	60,433	600	6
Special Funds (125)	116,195	146,620	7
Total Other Property and Investments	176,628	147,220	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	130,266	160,329	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	15,202	14,987	11
Other Accounts Receivable (143)	1,292	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	999	964	14
Materials and Supplies (150)	10,506	10,460	15
Prepayments (165)	1,520	2,510	16
Other Current and Accrued Assets (170)	521	2,109	17
Total Current and Accrued Assets	160,306	191,359	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	33,213	44,284	20
Total Deferred Debits	33,213	44,284	
Total Assets and Other Debits	1,543,259	1,405,291	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	749,644	663,924	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	456,136	477,580	23
Total Proprietary Capital	1,205,780	1,141,504	
LONG-TERM DEBT			
Bonds (221)		0	24
Advances from Municipality (223)		0	25
Other long-Term Debt (224)		0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)		0	27
Accounts Payable (232)	4,084	472	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	4,084	472	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	333,395	263,315	38
Total Liabilities and Other Credits	1,543,259	1,405,291	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,429,891	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)	1,837				5
Construction Work in Progress (395)	8,332				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,440,060	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	266,948	0	0	0	9
Total Accumulated Provision	266,948	0	0	0	
Net Utility Plant	1,173,112	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	243,848				243,848	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	21,569				21,569	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,636				1,636	6
Accruals charged other						7
accounts (specify):						8
NONE					0	9
Salvage					0	10
Other credits (specify):						11
NONE					0	12
Total credits	23,205	0	0	0	23,205	13
Debits during year						14
Book cost of plant retired	105				105	15
Cost of removal					0	16
Other debits (specify):						17
NONE					0	18
Total debits	105	0	0	0	105	19
Balance End of Year	266,948	0	0	0	266,948	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.73%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	10,506	10,460	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	10,506	10,460	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	663,924	1
Changes during year (explain):		
MUNICIPAL CONTRIBUTION (TID) MAINS	73,126	2
MUNICIPAL CONTRIBUTION (TID) SERVICES	1,008	3
MUNICIPAL CONTRIBUTION (TID) HYDRANTS	11,586	4
Balance end of year	749,644	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	26,159	2
Charged electric department expense		3
Charged sewer department expense	419	4
Other (explain):		
SOCIAL SECURITY TAX CHARGES TO PLANT ACCOUNTS	45	5
Total Accruals and other credits	26,623	
Taxes paid during year:		
County, state and local taxes	24,646	6
Social Security taxes	1,846	7
PSC Remainder Assessment	131	8
Other (explain):		
NONE		9
Total payments and other debits	26,623	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	263,315					263,315	1
Add credits during year:							
For Services	9,412					9,412	2
For Mains	60,668					60,668	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	333,395	0	0	0	0	333,395	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	60,433	2
Total (Acct. 124):	60,433	
Special Funds (125):		
UTILITY DEPRECIATION RESERVE FUND	116,195	3
Total (Acct. 125):	116,195	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	15,202	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	15,202	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
DUE FROM CUSTOMERS FOR LATERALS	1,292	11
Total (Acct. 143):	1,292	
Receivables from Municipality (145):		
DELINQUENT BILLINGS PLACED ON THE 1997 TAX ROLL	999	12
Total (Acct. 145):	999	
Prepayments (165):		
PREPAID INSURANCE	1,520	13
Total (Acct. 165):	1,520	
Extraordinary Property Losses (182):		
NONE	0	14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
DEFERRED TOWER PAINTING COSTS	33,213	15
Total (Acct. 183):	33,213	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
NONE	0	16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE	0	17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,341,963	0	0	0	1,341,963	1
Materials and Supplies	10,483	0	0	0	10,483	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	255,398	0	0	0	255,398	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	298,355	0	0	0	298,355	6
Other (specify):						
NONE					0	7
Average Net Rate Base	798,693	0	0	0	798,693	
Net Operating Income	(35,865)	0	0	0	(35,865)	8
Net Operating Income as a percent of						
Average Net Rate Base	-4.49%	N/A	N/A	N/A	-4.49%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	706,784	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	466,858	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,173,642	
Net Income		
Net Income	(21,444)	5
Percent Return on Proprietary Capital	-1.83%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

THERE WERE TWO EXTENSIONS OF SERVICE IN 1997. PHILLIPS STREET AND WEST SIDE INDUSTRIAL PARK EXPANSION.

4. Estimated changes in revenues due to rate changes.

CONVENTIONAL RATE INCREASE HAS BEEN APPLIED FOR WITH A HEARING DATE SCHEDULED FOR MARCH 6, 1998.

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

SIMPLIFIED RATE CASE WAS SUBMITTED AND APPROVED EFFECTIVE APRIL 1, 1997

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	100,033	1
Total Sales of Water	100,033	
Other Operating Revenues		
Forfeited Discounts (470)	311	2
Other Water Revenues (474)	1,563	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,874	
Total Operating Revenues	101,907	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	65,268	5
General Operating Expenses (680-690)	24,776	6
Total Operation and Maintenance Expenses	90,044	
Other Operating Expenses		
Depreciation Expense (403)	21,569	7
Amortization Expense (404)		8
Taxes (408)	26,159	9
Total Other Operating Expenses	47,728	
Total Operating Expenses	137,772	
NET OPERATING INCOME	(35,865)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	689	27,455	39,065	4
Commercial	156	24,040	23,817	5
Industrial	1	129	210	6
Total Metered Sales to General Customers (461)	846	51,624	63,092	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		34,990	8
Other Sales to Public Authorities (464)	6	1,937	1,951	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	853	53,561	100,033	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	34,990	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	34,990	
Forfeited Discounts (470):		
Customer late payment charges	311	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	311	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	0	7
Other (specify):		
RETURN ON NET INVESTMENT IN METERS CHARGES TO NONREGULATED SEWER UTILITY	1,214	8
MISCELLANEOUS	349	9
Total Other Water Revenues (474)	1,563	
Amortization of Construction Grants (475):		
NONE	0	10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	17,162	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	9,457	3
Chemicals (630)	17,123	4
Supplies and Expenses (640)	4,992	5
Repairs of Water Plant (650)	16,534	6
Transportation Expenses (660)	0	7
Total Plant Operation and Maintenance Expenses	65,268	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	6,382	8
Office Supplies and Expenses (681)	1,924	9
Outside Services Employed (682)	4,136	10
Insurance Expense (684)	3,646	11
Employees Pensions and Benefits (686)	7,211	12
Regulatory Commission Expenses (688)	620	13
Miscellaneous General Expenses (689)	857	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	24,776	
Total Operation and Maintenance Expenses	90,044	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent	N/A	24,646	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	PER PSC RECOMMEND CALCULATION	419	2
Net property tax equivalent		24,227	
Social Security	DIRECT BASED ON PAYROLL	1,801	3
PSC Remainder Assessment	N/A	131	4
Other (specify): NONE	NONE	0	5
Total tax expense		26,159	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.227741				3
County tax rate	mills		6.010085				4
Local tax rate	mills		8.828715				5
School tax rate	mills		9.309187				6
Voc. school tax rate	mills		1.754094				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		26.129822				10
Less: state credit	mills		1.754270				11
Net tax rate	mills		24.375552				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.828715				14
Combined School Tax Rate	mills		11.063281				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		19.891996				17
Total Tax Rate	mills		26.129822				18
Ratio of Local and School Tax to Total	dec.		0.761276				19
Total tax net of state credit	mills		24.375552				20
Net Local and School Tax Rate	mills		18.556513				21
Utility Plant, Jan. 1	\$	1,266,276	1,266,276				22
Materials & Supplies	\$	10,460	10,460				23
Subtotal	\$	1,276,736	1,276,736				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,276,736	1,276,736				26
Assessment Ratio	dec.		0.877940				27
Assessed Value	\$	1,120,898	1,120,898				28
Net Local & School Rate	mills		18.556513				29
Tax Equiv. Computed for Current Year	\$	20,800	20,800				30
Tax Equivalent per 1994 PSC Report	\$	24,646					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	24,646					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	50		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	7,096		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	7,146	0	
PUMPING PLANT			
Land and Land Rights (320)	600		12
Structures and Improvements (321)	4,588	1,478	13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	32,423		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	37,611	1,478	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)	27,612	1,747	22
Water Treatment Equipment (332)	3,818		23
Total Water Treatment Plant	31,430	1,747	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			50	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			7,096	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	7,146	
PUMPING PLANT				
Land and Land Rights (320)			600	12
Structures and Improvements (321)			6,066	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			32,423	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	39,089	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			29,359	22
Water Treatment Equipment (332)			3,818	23
Total Water Treatment Plant	0	0	33,177	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	217,424		26
Transmission and Distribution Mains (343)	701,680	135,886	27
Fire Mains (344)			28
Services (345)	113,035	12,628	29
Meters (346)	51,406	6,330	30
Hydrants (348)	83,390	17,891	31
Other Transmission and Distribution Plant (349)	1,499		32
Total Transmission and Distribution Plant	1,168,434	172,735	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	997		35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)	8,418		38
Other Tangible Property (390)			39
Total General Plant	9,415	0	
Total utility plant in service directly assignable	1,254,036	175,960	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	1,254,036	175,960	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			217,424	26
Transmission and Distribution Mains (343)			837,566	27
Fire Mains (344)			0	28
Services (345)			125,663	29
Meters (346)	105		57,631	30
Hydrants (348)			101,281	31
Other Transmission and Distribution Plant (349)			1,499	32
Total Transmission and Distribution Plant	105	0	1,341,064	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			997	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			8,418	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	9,415	
Total utility plant in service directly assignable	105	0	1,429,891	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	105	0	1,429,891	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			8,425	8,425	1
February			8,582	8,582	2
March			9,466	9,466	3
April			8,467	8,467	4
May			9,652	9,652	5
June			10,191	10,191	6
July			10,511	10,511	7
August			9,880	9,880	8
September			9,696	9,696	9
October			8,841	8,841	10
November			9,606	9,606	11
December			8,456	8,456	12
Total for year	0	0	111,773	111,773	
Less: Measured or estimated water used in main flushing and water treatment during year				2,580	13
Less: Other utility use				25,462	14
Other utility use explanation:					15
FREEZE-UP PREVENTION 16,262 RETURN WATER FOR PUMP 1,200					
ESTIMATED KNOWN LEAKS 8,000					
Water pumped into distribution system				83,731	16
Less: Water sold				53,561	17
Losses and unaccounted for				30,170	18
Percent unaccounted for to the nearest whole percent (%)				36%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
CAUSE IS UNDETERMINED-POSSIBLE LEAKS					
UTILITY TESTED WELL METERS AND CONTINUES TO SEARCH FOR LEAKS BY					
HIRING LEAK DETECTION CONTRACTOR AND REPAIRING LEAKS WHEN					
LOCATED.					
Maximum gallons pumped by all methods in any one day during reporting year				409,000	21
Date of maximum: 1/27/1997					22
Cause of maximum:					23
WATER RUNNING FOR FREEZE-UP PREVENTION					
Minimum gallons pumped by all methods in any one day during reporting year				81,000	24
Date of minimum: 1/31/1997					25
Total KWH used for pumping for the year				142,213	26
If water is purchased: Vendor Name: N/A					27
Point of Delivery: N/A					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
202 4TH ST. (DRILLED 9/25/35)	#1	260	12	120,852	Yes	1
702 KLEVE ST. (DRILLED 1960)	#2	266	10	185,375	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	202 4TH STREET	702 KLEVE STREET		2
Purpose	P	P		3
Destination	R	R		4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST		5
Year Installed	1980	1984		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	500	500		8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR		9
Year Installed	1945	1984		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	30	30		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1982		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	77		10
			11
Total capacity in gallons	500,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7128		20
			21
Is a corrosion control chemical used (yes, no)?	Y		22
			23
Is water fluoridated (yes, no)?	N		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	940				940	1
A	D	6.000	25,936				25,936	2
M	D	6.000	20,640				20,640	3
A	D	8.000	755				755	4
M	D	8.000	18,723	2,404			21,127	5
M	D	12.000	7,657	2,370			10,027	6
Total Within Municipality			74,651	4,774	0	0	79,425	
Total Utility			74,651	4,774	0	0	79,425	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	866				866	91	1
M	1.000	51	26			77	12	2
M	1.250	4				4		3
M	1.500	7				7		4
M	2.000	8				8	1	5
M	3.000	2				2		6
M	4.000	1				1		7
M	6.000	1	1			2		8
Total Utility		940	27	0	0	967	104	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	822	30	3		849	300	1
1.000	8				8	1	2
1.250	7				7		3
1.500	6	2			8	1	4
2.000	9				9	4	5
3.000	3	1			4	2	6
4.000	0	1			1		7
Total:	855	34	3	0	886	308	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	703	122	1	4		19	849	1
1.000		8					8	2
1.250		7					7	3
1.500		6		1		1	8	4
2.000		9					9	5
3.000		1	1	2			4	6
4.000				1			1	7
Total:	703	153	2	8	0	20	886	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	107	9			116	1
Within Municipality					0	2
Total Fire Hydrants	107	9	0	0	116	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	95
Number of distribution system valves end of year:	192
Number of distribution valves operated during year:	95

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

ACCOUNT #630-CHEMICALS HAS INCREASED BECAUSE 1997 WAS THE FIRST FULL YEAR THAT WATER WAS TREATED BY THE UTILITY. 1996 EXPENSE WAS FOR APPROXIMATELY 5 MONTHS.

ACCOUNT #650-REPAIRS OF WATER PLANT HAS DECREASED BECAUSE 1996 HAD MAJOR REPAIRS TO THE WELL PUMP THAT TOTALED \$14,745.

Water Mains (Page W-15)

MAIN ADDITIONS WERE FINANCED BY ASSESSMENTS AGAINST PROPERTY OWNERS AND CAPITAL PAID IN BY THE MUNICIPALITY'S TAX INCREMENTAL DISTRICT.

ASSESSMENTS AGAINST PROPERTY WERE BASED ON ASSESSABLE COST TO BENEFITED PARCELS.

ASSESSMENTS WERE DEFERRED AT THE OPTION OF THE PROPERTY OWNER FOR 10 YEARS AT 9.25 TO 9.5%. ASSESSMENTS ARE DUE IN FULL IF THE PROPERTY IS SOLD.

Water Services (Page W-16)

SERVICE ADDITIONS WERE FINANCED BY ASSESSMENT TO PROPERTY OWNERS BASED ON ACTUAL COST.

3 SERVICES WERE CHARGED BASED ON ACTUAL COST AND WERE DIRECT BILLED TO THE CUSTOMER. THESE SERVICES WERE INSTALLED BY THE UTILITY CREW.

ASSESSMENT TO PROPERTY OWNERS WERE DEFERRED AT THE OPTION OF THE PROPERTY OWNER FOR 10 YEARS AT 9.25 TO 9.5 %. ASSESSMENTS WERE DUE IN FULL IF THE PROPERTY IS SOLD.
